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January 13, 2025

By ECF

Hon. Andrew E. Krause
The Hon. Charles L. Brieant Jr. Federal Building and United States Courthouse
300 Quarropas St., White Plains, NY 10601-4150

Re: *S.E.C. v. Concord Management LLC and Michael Matlin*,
No. 23-CV-8253 (S.D.N.Y.) (AEK)

Dear Judge Krause:

We represent Defendants Concord Management LLC and Michael Matlin in this action. We write in response to the Court's order, dated January 6, 2025, requesting copies of certain sources cited in Defendants' pending motion to dismiss. *See* ECF Nos. 24, 50.

Pursuant to the Court's Order, we are filing as Exhibits A through K to this letter copies of all documents listed in the Table of Authorities of Defendants' moving brief, ECF. No. 24, under the headings "SEC Administrative Proceedings" and "Agency Guidance." Further, with respect to the Court's directive to file "whichever document [Defendants] intended to cite from" *S.E.C. v. Medsker*, No. C3-96-381 (S.D. Oh. 1996), Defendants in their motion to dismiss inadvertently cited to the civil docket of *Medsker* rather than the intended cite, which was the Securities and Exchange Commission's Litigation Release in *Medsker*. That cite is "*S.E.C. v. Medsker*, Lit. Release No. 15590 (Dec. 11, 1997)." The *Medsker* litigation release is Exhibit J to this letter.

We thank the Court for its attention to this matter.

Respectfully submitted,

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